

Balance Sheet
Governmental Funds
December 31, 2009

	General	Roads	Capital Facilities Plan
Assets			
Cash & Cash Equivalents	\$ 2,512,597	\$ 5,130,915	\$ -
Deposit with Fiscal Agent	568,139	-	-
Investments	8,817,680	4,738,144	5,042,462
Taxes Receivable	621,399	540,411	-
Accounts Receivable	17,587	10,632	34,200
Interest Receivable	236,274	-	14,846
Notes/Contracts Receivable		21,184	
Other Current Receivables	-		
Due from Other Funds	2,796	10,870	-
Interfund Loan Receivable	206,243	-	-
Due from Other Governmental Units	1,165,436	3,197,957	77,617
Prepays	14,968	1,160	352,173
Notes/Contracts Receivable	-	398,150	
Total Assets	\$ 14,163,119	\$ 14,049,423	\$ 5,521,298
Liabilities and Fund Balance			
Accounts/Vouchers Payable	\$ 415,419	\$ 329,071	\$ 29,153
Retainage Payable	187,682	-	-
Due to Other Funds	67,609	294,144	7,899
Interfund Loans payable	-	-	-
Due to Other Governmental Units	2,667	100,739	-
Accrued Employee Benefits	1,289,857	486,121	-
Unearned Revenue	126,124	-	-
Custodial Accounts	575,931	2	-
Deferred Revenue	621,399	959,746	-
Total Liabilities	3,286,688	2,169,823	37,052
Fund Balance			
Fund Balances:			
Reserved for Prepaid Items	14,968	1,160	352,173
Unreserved, reported in:			
General Fund	9,361,463	-	-
Special Revenue Funds	-	11,878,440	-
Debt Service Funds	-	-	-
Capital Project Funds	-	-	5,132,073
Designated for Other Purposes	1,500,000	-	-
Total Equity & Other Credits	10,876,431	11,879,600	5,484,246
Total Liabilities and Fund Balance	\$ 14,163,119	\$ 14,049,423	\$ 5,521,298

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2009

	Other Governmental Funds	Total Governmental Funds
Assets		
Cash & Cash Equivalents	\$ 2,687,861	\$ 10,331,373
Deposit with Fiscal Agent	-	568,139
Investments	7,642,777	26,241,063
Taxes Receivable	86,105	1,247,915
Accounts Receivable	70,484	132,903
Interest Receivable	6,447	257,567
Notes/Contracts Receivable	-	21,184
Other Current Receivables	126	126
Due from Other Funds	80,584	94,250
Interfund Loan Receivable	-	206,243
Due from Other Governmental Units	1,266,304	5,707,314
Prepays	12,198	380,499
Notes/Contracts Receivable	-	398,150
Total Assets	\$ 11,852,886	\$ 45,586,726
Liabilities and Fund Balance		
Accounts/Vouchers Payable	\$ 473,640	\$ 1,247,283
Retainage Payable	-	187,682
Due to Other Funds	55,334	424,986
Interfund Loans payable	150,000	150,000
Due to Other Governmental Units	145,314	248,720
Accrued Employee Benefits	457,617	2,233,595
Unearned Revenue	48,874	174,998
Custodial Accounts	30,807	606,740
Deferred Revenue	86,105	1,667,250
Total Liabilities	1,447,691	6,941,254
Fund Balance		
Fund Balances:		
Reserved for Prepaid Items	12,198	380,499
Unreserved, reported in:		
General Fund	-	9,361,463
Special Revenue Funds	9,235,949	21,114,389
Debt Service Funds	13,282	13,282
Capital Project Funds	1,143,766	6,275,839
Designated for Other Purposes	-	1,500,000
Total Equity & Other Credits	10,405,195	38,645,472
Total Liabilities and Fund Balance	\$ 11,852,886	\$ 45,586,726

See Accompanying Notes to Financial Statements